

**26 U.S.C. § 7207**  
***False Document Submitted to I.R.S.***  
***Venue in District Where Document Submitted***

IN THE DISTRICT COURT OF THE UNITED STATES  
 FOR THE \_\_\_\_\_ DISTRICT OF \_\_\_\_\_

UNITED STATES OF AMERICA	)	
	)	
v.	)	No. _____
	)	26 U.S.C., § 7207 <b>1</b>
_____	)	

The United States Attorney charges:

That on or about the \_\_\_\_ day of \_\_\_\_\_, 19\_\_, in the \_\_\_\_\_ District of \_\_\_\_\_, [***Defendant's Name***], a resident of [***City***], [***State***], did willfully deliver and disclose by submitting to an Officer(s) of the Internal Revenue Service, United States Treasury Department, at [***Place***], [***Location***], a [***Describe Document, e.g., List, Account, Statement, or Other Document***], **2** which was known by the defendant to be fraudulent and false as to a material matter in that [***Describe the False Fact(s)***], whereas, as he [she] then and there well knew and believed, [***Describe the Correct Fact(s)***].

In violation of Title 26, United States Code, Section 7207.

\_\_\_\_\_  
 United States Attorney

***NOTES***

**1** Department policy generally limits Section 7207 prosecutions to cases involving the falsification of documents other than U.S. tax returns. In some very limited instances, however, the Tax Division will authorize 7207 charges where a false tax return is involved. See Tax Division Directive No. 75 in Section 3.00, *supra* and Section 16.03, Policy Limiting The Use Of § 7207, *supra*.

**2** A separate count should be charged for each false document.

**26 U.S.C. § 7207**  
**False Document Submitted to I.R.S.**  
**Venue in District of Mailing**

IN THE DISTRICT COURT OF THE UNITED STATES  
 FOR THE \_\_\_\_\_ DISTRICT OF \_\_\_\_\_

UNITED STATES OF AMERICA	)	
	)	
v.	)	No. _____
	)	26 U.S.C., § 7207 <b>1</b>
_____	)	

The United States Attorney charges:

That on or about the \_\_\_\_ day of \_\_\_\_\_, 19\_\_, in the \_\_\_\_\_ District of \_\_\_\_\_, [**Defendant's Name**], a resident of [**City**], [**State**], did willfully deliver and disclose by mailing and causing to be mailed, to an Officer(s) of the Internal Revenue Service, United States Treasury Department, a [**Describe Document, e.g., List, Account, Statement, or Other Document**], **2** which was known by the defendant to be fraudulent and false as to a material matter in that [**Describe the False Fact(s)**], whereas, as he [she] then and there well knew and believed, [**Describe the Correct Fact(s)**].

In violation of Title 26, United States Code, Section 7207.

\_\_\_\_\_  
 United States Attorney

**NOTES**

**1** Department policy generally limits Section 7207 prosecutions to cases involving the falsification of documents other than U.S. tax returns. In some very limited instances, however, the Tax Division will authorize 7207 charges where a false tax return is involved. See Tax Division Directive No. 75 in Section 3.00, *supra* and Section 16.03, Policy Limiting The Use Of § 7207, *supra*.

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**26 U.S.C. § 7207**  
***False Documents Submitted to I.R.S.***  
***Venue in District Where Documents Submitted***  
***Tabular Form Information***

IN THE DISTRICT COURT OF THE UNITED STATES  
 FOR THE \_\_\_\_\_ DISTRICT OF \_\_\_\_\_

UNITED STATES OF AMERICA	)	
	)	
v.	)	No. _____
	)	26 U.S.C., § 7207 <b>1</b>
_____	)	

The United States Attorney charges:

1. That on or about the dates hereinafter specified, in the \_\_\_\_\_ District of \_\_\_\_\_, [***Defendant's Name***], a resident of [***City***], [***State***], did willfully deliver and disclose by submitting to an Officer(s) of the Internal Revenue Service, United States Treasury Department, at [***Place***], [***Location***], documents hereinafter specified, **2** known by the defendant to be fraudulent and false as to a material matter, as hereinafter specified.

2. The allegations of paragraph "1." are repeated and realleged in Counts I through \_\_\_\_\_, inclusive, of this Information, as though fully set forth therein.

<u>COUNT</u>	<u>DATE OF OFFENSE</u>	<u>DESCRIPTION OF DOCUMENT</u>	<u>FALSITY</u>
I.	_____	_____	_____
II.	_____	_____	_____
III.	_____	_____	_____

In violation of Title 26, United States Code, Section 7207.

\_\_\_\_\_  
 United States Attorney

***NOTES***

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**2** A separate count should be charged for each false document.

**26 U.S.C. § 7207**  
***False Documents Submitted to I.R.S.***  
***Venue in District of Mailing***  
***Tabular Form Information***

IN THE DISTRICT COURT OF THE UNITED STATES  
 FOR THE \_\_\_\_\_ DISTRICT OF \_\_\_\_\_

UNITED STATES OF AMERICA	)	
	)	
v.	)	No. _____
	)	26 U.S.C., § 7207 <b>1</b>
_____	)	

The United States Attorney charges:

1. That on or about the dates hereinafter specified, in the \_\_\_\_\_ District of \_\_\_\_\_, [***Defendant's Name***], a resident of [***City***], [***State***], did willfully deliver and disclose by mailing and causing to be mailed, to an Officer(s) of the Internal Revenue Service, United States Treasury Department, documents hereinafter specified, **2** known by the defendant to be fraudulent and false as to a material matter, as hereinafter specified.

2. The allegations of paragraph "1." are repeated and realleged in Counts I through \_\_\_\_, inclusive, of this Information, as though fully set forth therein.

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In violation of Title 26, United States Code, Section 7207.

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 United States Attorney

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